

**843.7 Maintenance of compressor equipment.**

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of compressor equipment, the book cost of which is includible in account 363.3, Compressor Equipment. (See operating expense instruction 2.)

**843.8 Maintenance of measuring and regulating equipment.**

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of measuring and regulating equipment, the book cost of which is includible in account 363.4, Measuring and Regulating Equipment. (See operating expense instruction 2.)

**843.9 Maintenance of other equipment.**

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of equipment the book cost of which is includible in account 363.5, Other Equipment. (See operating expense instruction 2.)

**844.1 Operations supervision and engineering.**

This account shall include the cost of labor and expenses incurred in the general supervision and direction of operations of liquefied natural gas facilities. Direct supervision of specific activities shall be charged to the appropriate operations accounts.

**844.2 LNG processing terminal labor and expenses.**

This account shall include the cost of labor, materials used and expenses incurred in operating liquefied natural gas processing equipment.

## ITEMS

*Labor*

1. Supervising.
2. Operating, checking, lubricating, cleaning, and polishing equipment, machinery, valves, instruments, and other processing equipment.
3. Reading meters, gauges and other instruments, changing charts, preparing operating reports, etc.
4. Inspecting and testing equipment when not specifically for repairs or replacement of parts.

5. Cleaning structures housing equipment, cutting grass and weeds, and doing minor grading work around structures and equipment.

6. Cleaning and repairing hand tools used for operations, etc.

7. Operating offshore facilities such as piers, docks, loading and unloading arms, water craft, etc.

*Materials and expenses*

8. Charts for pressure gauges and meters, printed forms, office supplies, etc.

9. Lubricants, wiping rags, cleaning materials, etc.

10. Janitor and washroom supplies, landscaping supplies, etc.

11. Employee travel and transportation expenses.

12. Freight, express, parcel post, trucking, and other transportation.

13. Utility services: light, water, and telephone.

14. Chemicals.

15. Refrigerants.

16. Small hand tools.

**844.3 Liquefaction processing labor and expenses.**

This account shall include the cost of labor, materials used and expenses incurred in operating natural gas liquefaction equipment.

## ITEMS

*Labor*

1. Supervising.
2. Operating, checking, lubricating, cleaning, and polishing equipment, machinery, valves, instruments, and other processing equipment.

3. Reading meters, gauges and other instruments, changing charts, preparing operating reports, etc.

4. Inspecting and testing equipment when not specifically for repairs or replacement of parts.

5. Cleaning structures housing equipment, cutting grass and weeds, and doing minor grading work around structures and equipment.

6. Cleaning and repairing hand tools used for operations, etc.

7. Operating offshore facilities such as piers, docks, loading and unloading arms, water craft, etc.

*Materials and expenses*

8. Charts for pressure gauges and meters, printed forms, office supplies, etc.

9. Lubricants, wiping rags, cleaning materials, etc.

10. Janitor and washroom supplies, landscaping supplies, etc.